

**Second Appeal Order Disposal Status for orders received in September-2019**

**FULL BENCH**

SI No.	Name of Dealer R.C. No.	Range/ Circle/ AU	First Appeal No. & Date	Second Appeal Number & Date of Order	Act	Period	Second Appeal filed by State/ Party	Amount Demanded /Refunded (BY 1ST Appellate Authority)	Result of Second Appeal Order
1	M/S ANNAPURNA TRADERS, BALANGIR	BALANGIR CIRCLE	AA-10(BPC)2006-07, DT.04.12.2006	9(C ) /2007-08, DT.05.09.2019	CST	Q.E. 03/2003	STATE	884000	THE APPEAL FILED BY THE STATE IS DISMISSED AND THE IMPUGNED ORDER PASSED BY THE LEARNED FAA STANDS CONFIRMED
2	M/S ASHUTOSH TRADE SYNDICATE, BALANGIR	BALANGIR I CIRCLE	AA-04(BPC-I)2005-06, DT.14.08.2006	120(C ) /2006-07, DT.28.08.2019	CST	Q.E. 06/2003 & 9/2003	PARTY	1240869	THE APPEAL IS ALLOWED IN PART, THE ORDER OF THE LD. ACST IS SET ASIDE.
3	M/S R.C PRATIHARI, BALIPATNA	BALANGIR RANGE	AA-50(KA)2005-06, DT.10.08.2005	1422 OF 2005-06, DT.29.08.2019	OST	2004-05	STATE		THE APPEAL IS ALLOWED IN PART. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITYFOR ASSESSMENT AFRESH
4	M/S R.C PRATIHARI, BALIPATNA	BALANGIR RANGE	AA-50(KA)2005-06, DT.10.08.2005	1424 OF 2005-06, DT.29.08.2019	OST	2003-04	STATE		THE APPEAL IS ALLOWED IN PART. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITYFOR ASSESSMENT AFRESH
5	M/S BIRLA TYRES, BALASORE	BALASORE CIRCLE	AA-165/BA-1994-95, DT.30.11.2000	1404 OF 2000-01, DT.10.09.2019	OST	1992-93	PARTY	618555	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS HEREBY SET ASIDE
6	M/S RPG TRANSMISSION LIMITED, BALASORE	BALASORE CIRCLE	AA-98/BA-2008-09, DT.23.11.2010	294 OF 2010-11, DT.20.08.2019	OST	2004-05	PARTY	1743421.95	THE APPEAL IS ALLOWED. THE MATTE RIS REMITTED BACK TO THE ASSESSING OFFICER WITH A DIRECTION TO MAKE FRESH ASSESSMENT.
7	M/S KHILANI CONSTRUCTION CO. (P) LTD., BALASORE	BALASORE CIRCLE	AA-21/BA-2009-10, DT.23.02.2011	34(VAT) OF 2011-12 & 38(VAT) OF 2011-12, DT.13.08.2019	OVAT	01.04.2005 TO 31.03.2007	BOTH	2594655	THE APPEAL REFERRED BY THE STATE IS DISMISSED AND THE APPEAL REFERRED BY THE DEALER IS ALLOWED IN PART.THE IMPUGNED ORDER OF THE 1ST APPELLATE AUTHORITY STANDS MODIFIED TO THE EXTENT OF LABOUR AND SERVICE CHARGES .THE MATTER IS REMITTED BACK TO THE ASSESSING OFFICER OFR FRESH ASSESSMENT.
8	M/S TARA TARINI RUBBER (INDIA) (P) LTD., BALASORE	BALASORE CIRCLE	AA-332/BA-2004-05, DT.28.03.2005	526 OF 2005-06, DT.17.07.2019	OST	2002-03	PARTY	2018093	THE APPEAL IS ALLOWED ACCORDINGLY AND THE IMPUGNED ORDER AS WELL AS THE ORDER OF ASSESSMENT ARE SET ASIDE.

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9	M/S TARA TARINI RUBBER INDUSTRIES (P) LTD., BALASORE	BALASORE CIRCLE	AA-350/BA-2003-04(OST), DT.11.09.2012	72 OF 2012-13, DT.06.08.2019	OST	2001-02	STATE	2773387	THE APPEAL FILED BY THE REVENUE IS ALLOWED IN PART BY SETTING ASIDE THE ORDER OF LD. FAA AND REMANDING THE MATTER TO LAA TO COMPLETE THE ASSESSMENT AFRESH. HOWEVER, THE DEALER IS FOUND TO THE REALIZED ANY TAX WHOLY OR PARTLY ON THE SALE OF HDPE FABRICS CLAIMING AS TAX FREE SALES DURING THE PERIOD FROM APRIL-2001 TO FEBRUARY-2002 SUCH AMOUNT SHALL BE PAYABLE BY HIM.
10	M/S BIRLA TYRES, BALASORE	BALASORE CIRCLE	AA-16/BAC-1993-94, DT.30.10.2000	101(C ) OF 2000-01, DT.02.08.2019	CST	1991-92	PARTY	748435	THE APPEAL IS DISMISSED.
11	M/S LARSEN & TOUBRO LTD., BALASORE	BALASORE CIRCLE	AA-372/BA-2002-03, DT31.12.2003	80 OF 2004-2005, DT.06.08.2019	OST	2000-2001	PARTY	REFUND OF 257080	THE APPEAL IS ALLOWED IN PART. THE ORDER OF THE FAA IS SET ASIDE AND THE MATTER IS REMANDED TO THE LAA TO COMPLETE THE ASSESSMENT AFRESH.
12	M/S AURO FLOUR MILLS PVT. LTD., MAYURBHANJ	BALASORE RANGE	AA312 & 315 /MB-2004-2005 & AA-7 & 8/MB-2007-2008, DT.26.02.2008	178-181 OF 2008-09, DTD.27.08.2019	OST	2001-02, 2002-03, 2003-04 & 2004-05	PARTY	41678, 506474, 339085 & 156528	THE APPEALS ARE ALLOWED AND THE IMPUGNED ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS SET ASIDE. THE MATTER IS REMANDED BACK TO THE LD. FAA FOR REHEARING OF THE MATTER GIVING REASONABLE OPPORTUNITIES TO THE DEALER APPELLANT TO BE HEARD AND DISPOSE THE MATTER ON MERIT WITHIN A PERIOD OF FOUR MONTHS.
13	M/S ANANTA KUMAR JENA, BHADRAK	BALASORE RANGE	AA-17/BDC-1994-95, DT.07.03.2000	13(C )2000-01, DT.19.08.2019	CST	1987-88	STATE	204804	THE APPEAL IS DEVOID OF MERIT, HENCE DISMISSED.
14	M/S OKAY POWER LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AA-106221522000020, 31.03.2015	135(V) OF 2015-16, DT.29.08.2019	OVAT	01.04.2008 TO 31.03.2009	STATE	963	THE APPEAL IS DISMISSED ON CONTEST AS OF NO MERIT.
15	M/S EXECUTIVE ENGINEER, BHUBANESWAR	BHUBANESWAR RAGE	AA-38/BH-I/03-04, DT.18.07.2003	1000 OF 2003-04, DT.26.08.2019	OST	1999-2000	PARTY	516389	THE APPEAL IS ALLOWED AND THE DEMAND TOWARDS TAX ON METER RENT IS DELETED.
16	M/S ORISSA CONSTRUCTION CORPORATION LTD., BHUBANESWAR	BHUBANESWAR RAGE	AA-98/BH-I/03-04, DT.09.03.2004	699 OF 2004-05, DT.20.08.2019	OST	1999-2000	PARTY	596451	THE APPEAL IS ALLOWED. THE MATTE RIS REMITTED BACK TO THE ASSESSING OFFICER WITH A DIRECTION TO MAKE FRESH ASSESSMENT.

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17	M/S ANANTA AUTOMOBILES PVT. LTD., BHUBANESWAR	BHUBANESWAR RANGE	AA 9VAT-42/2014-15, DT.30.07.2015	64(V) OF 2017-18, DT.19.09.2019	OVAT	01.04.2011 TO 31.03.2013	PARTY	4254108	THE APEPAL IS ALLOWED IN PART. THE IMPUGNED ORDER IS SET ASIDE.
18	M/S OKAY POWER LTD., BHUBANESWAR	BHUBANESWAR RANGE	AA-108221522000021, 31.03.2015	67(ET) OF 2015-16, DT.29.08.2019	OET	01.04.2008 TO 31.03.2009	STATE	117264	THE APPEAL IS DISMISSED ON CONTEST AS OF NO MERIT.
19	M/S SOOSRI PLASTIC INDUSTRIES (P) LTD., BHUBANESWAR	BHUBANESWAR RANGE	AA-208/ACST(ASSESSMENT)BHC-I/2005-06, DT04.12.2006	3(C ) OF 2007-08, DT.13.08.2019	CST	2001-02	STATE	12275502	THE APPEAL IS DISMISSED
20	M/S MANTRY TOBACCO TRADERS, CUTTACK	CUTTACK I RANGE	AA(OVAT)57/CUIE/2009-10, DT.31.10.2013	276(V) OF 2013-14, DT.22.08.2019	OVAT	01.08.2006 TO 30.11.2008	PARTY	1771545	THE APPEAL IS PARTLY ALLOWED. TAX DUE BE CALCULATED AFRESH AND DEMAND BE RAISED ACCORDINGLY.
21	M/S CAPITAL ELECTRICALS, BERHAMPUR	GANJAM RANGE	AA(E)24/2010-11, DT.31.12.2013	203(ET) OF 2013-14, DT.12.09.2019	OVAT	01.04.2006 TO 31.03.2009	PARTY		THE APPEAL IS DISMISSED ON CONTEST AS OF NO MERIT.
22	M/S CAPITAL ELECTRICALS, BERHAMPUR	GANJAM RANGE	AA(V)47/2010-11, DT.31.12.2013	348(V) OF 2013-14 & 340(V) OF 2013-14, DT.11.09.2019	OVAT	01.04.2006 TO 31.03.2009	BOTH	3715759	THE APPEAL BY THE DEALER IS ALLOWED IN PART. THE DEMAND BE RAISED ACCORDINGLY ON FRESH CALCULATION. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY
23	M/S BHAGABAN SAHAYA GUPTA & SONS, JAJPUR	JAJPUR CIRCLE	AA-189-CUIII/2007-08, DT.29.10.2011	119 OF 2011-12, DT.20.08.2019	OST	2001-02	STATE	2161510	THE APPEAL PREFERRED BY THE STATE AND THE CROSS OBJECTION FILED BY THE DEALER-ASSEESSEE ARE DISPOSED OF ACCORDINGLY.
24	M/S ORISSA SPONGE IRON LTD., KEONJHAR	KEONJHAR CIRCLE	215/KJ/1999-2000, DT.28.10.2000	255/01-02, DT.28.08.2019	OST	1995-96	PARTY	34982	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT. THE ORDER OF THE LD. ACST IS CONFIRMED.
25	M/S ORISSA SPONGE IRON LTD., KEONJHAR	KEONJHAR CIRCLE	AA-525KJ/1999-2000, DT.18.12.2000	250/2001-02, DT.28.08.2019	OST	1996-97	STATE	4729270	THE APPEAL IS ALLOWED IN PART. THE ORDER OF THE LD. ACST IS SET ASIDE.
26	M/S EASTERN COLOUR LABORATORY, MAYURBHANJ	MAYURBHANJ CIRCLE	AA-6A/MB-2001-2002, DT.30.03.2002	446/02-03, DT.28.08.2019	OST	1999-2000	PARTY	810891	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT. THE ORDER OF THE LD. ACST IS CONFIRMED.
27	M/S JAGABANDHU ENTERPRISERS(P) LTD., BHUBANESWAR	PURI RANGE	AA-25/OST/BH-IV/10-11, DT.22.03.2011	76 OF 2011-12, DT.26.08.2019	OST	2003-04	STATE	REFUND OF 106760	THE APPEAL PREFERRED BY THE STATE IS ALLOWED AND THE IMPUGNED ORDER IS SET ASIDE. CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.

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28	M/S JAGABANDHU ENTERPRISERS(P) LTD., BHUBANESWAR	PURI RANGE	AA-24/OST/BH-IV/10-11, DT.22.03.2011	75 OF 2011-12, DT.26.08.2019	OST	2002-03	STATE	REFUND OF 124507	THE APPEAL PREFERRED BY THE STATE IS ALLOWED AND THE IMPUGNED ORDER IS SET ASIDE. CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.
29	M/S ANNAPURNA RICE MILL, SAMBALPUR	SAMBALPUR I CIRCLE	AA-280(SAI)OF 96-97, DT.10.03.2000	567 /2000-01, DT.06.09.2019	OST	1994-95	STATE	60803	THE APPEAL BEING DEVOID OF MERIT IS DISMISSED. THE ORDER OF THE LD. ACST IS CONFIRMED
30	M/S ASHOK KUMAR SAHU, BARGARH	SAMBALPUR II CIRCLE, BARGARH	AA-120(SAI) OF 2001-02, DT.30.04.2002	706 OF 2002-03, DT.16.09.2019	OST	2000-01	PARTY	1079462	THE PRESENT APPEAL IS DISMISSED BEING DEVOID OF MERIT
31	M/S ISSAR ENGINEERS(P) LTD., SUNDARGARH	SAMBALPUR III CIRCLE, JHARSUGUDA	AA-348(SA-III) OF 2006-07, DT.21.04.2007	696 OF 2007-08, DT.26.08.2019	OST	2002-03	STATE	REFUND OF 661283	THE APPEAL PREFERRED BY THE STATE IS DISPOSED OF ACCORDINGLY
32	M/S BORDER ROADS ORGANISATION, JHARSUGUDA	SAMBALPUR RANGE	AA-133 & 134 (SAI)02-03, DT.30.11.2002	2166-2167 OF 2002-03, DT.16.09.2019	OST	1999-2000 & 2000-01	PARTY		THE APPEALS ARE DISMISSED AS OF NO MERIT
33	M/S ORIENT CONSTRUCTIONS PVT. LTD., SAMBALPUR	SAMBALPUR RANGE	AA-12(SAI)/2002-03, AA-13(SAI)/2002-03, DT.28.04.2006, AA-(SAI)31/2003-04, DT.27.04.2006, AA-(SAI)25/2005-06 & AA-(SAI)26/2005-06, DT.28.04.2006	637-641 OF 2006-07, DT.10.09.2019	OST	1999-2000 TO 2003-2004	STATE	208356, 558818, 425110, 2174092 & 128350	THE APPEALS FILED BY THE REVENUE ARE PARTLY ALLOWED. THE ORDERS OF THE LD. FIRST APPELLATE AUTHORITY ARE SET ASIDE. MATTERS ARE REMANDED TO THE LD. ASSESSING AUTHORITY TO RECOMPUTE TO THE TAX LIABILITY AFRESH WITH ACCORDANCE IN LAW.
34	M/S ACC LIMITED, BARGARH	SAMBALPUR RANGE	AA-511(SAI-ET) 06-07, DT.31.05.2007	126(ET) OF 2007-08, DT.05.09.2019	OET	2001-02	PARTY	3744538	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE RE-ASSESSMENT PROCEEDING IS ANNULLED AS NOT SUSTAINABLE IN LAW.
35	M/S NATIONAL TRADING CO., SAMBALPUR	SAMBALPUR RANGE	AA-359(SAI) OF 1999-2000, DT.24.09.2009	1730 OF 2002-03, DT.26.08.2019	OST	1997-98	STATE	95275	THE APPEAL STANDS DISMISSED AS OF NO MERIT. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.
36	M/S ACC LIMITED, BARGARH	SAMBALPUR RANGE	AA-512 & 513(SAI-ET) 06-07, DT.30.05.2007	127 & 128(ET) OF 2007-08, DT.05.09.2019	OET	2002-03 & 2003-04	PARTY	2374617 & 2770230	THE APPEALS ARE ALLOWED ON CONTEST. THE IMPUGNED ORDERS ARE SET ASIDE. THE RE-ASSESSMENT PROCEEDINGS ARE ANNULLED AS NOT SUSTAINABLE IN LAW.

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37	M/S ORIENT PAPER MILLS, JHARSUGUDA	SAMBALPUR RANGE	AA 7(SAIII-C) OF 2000-2001, DT.16.02.2002	14(C ) OF 2002-03, DT.05.09.2019	CST	1995-96	PARTY	827435	THE APPEAL IS ALLOWED IN PART ON CONTEST.
38	M/S VINAR SYSTEM LTD., CALCUTTA	SAMBALPUR RANGE	AA-80 & 81(SAIII) 98-99, DT.29.01.2000	1005-1006 OF 2000-01, DT.06.09.2019	CST	31.12.1993 TO 31.03.1994 (1993-94 & 1994-95)	PARTY	4745	BOTH THE APPEALS ARE ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE DEALER IS NOT LIABLE UNDER OST ACT.
39	M/S HINDUSTAN STEEL WORKS, ROURKELA	SUNDARGARH RANGE	AA-208(RL-I) 2005-2006, DT.08.05.2006 & AA-253(RLI) 2005-2006, DT.08.05.2006	854 OF 2006-07 & 855 OF 2006-07, DT.19.09.2019	OST	2003-04 & 2004-05	STATE	723650 & REFUND OF 421123	THE APPEALS ARE ALLOWED ON CONTEST. THE IMPUGNED ORDERS ARE SET ASIDE. THE MATTERS ARE REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH.
40	M/S SINGHAL STEELS, ROURKELA	SUNDARGARH RANGE	AA-73(RL-II-C) 2003-04, DT.01.07.2004	85(C ) OF 2008-09, DT.11.09.2019	CST	1997-98	PARTY	906675	THE APPEAL IS DISMISSED AND THE ORDER OF THE LD. FAA IS CONFIRMED
41	M/S JAI BALAJI JYOTI STEELS LTD., SUNDARGARH	SUNDARGARH RANGE	AA-62(RL-II-C) OF 2006-07, DT.30.08.2007	104(C ) OF 2007-08, DT.20.08.2019	CST	2004-05	PARTY	557195	THE APPEAL IS ALLOWED. THE MATTER IS REMITTED BACK TO THE ASSESSING OFFICER WITH A DIRECTION TO MAKE FRESH ASSESSMENT.

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**DIVISION & SINGLE BENCH**

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1	M/S NARAYAN ALUMINIUM INDUSTRIAL ESTATE, ANGUL	ANGUL RANGE	AA-106211421000017, DT.29.02.2016	59(VAT) OF 2016-17, DT.07.09.2019	OVAT	01.04.2011 TO 31.03.2013	PARTY	48269 AND PENALTY 96538	THE APPEAL IS ALLOWED IN PART. THE MATTER IS REMITTED BACK TO THE FIRST APPELLATE AUTHORITY FOR ASSESSMENT AFRESH.
2	M/S HEMANTA AGARWAL & CO., KALAHANDI	BALANGIR RANGE	AA-02(KA) OF 2017-18, DT.11.08.2017	298(V)/2017-18, DT.07.09.2019	OVAT	01.04.2013 TO 31.03.2015	PARTY	263985	THE APPEAL FILED BY THE DEALER IS ALLOWED IN PART.
3	M/S MAA TARINI CEMENT STORE, BALASORE	BALASORE RANGE	AA-106/BA-2011-12(VAT), DT.22.01.2015	430(V)/2015-16, DT.20.09.2019	OVAT	01.04.2005 TO 27.01.2011	STATE	120168	THE APPEAL FILED BY THE STATE IS ALLOWED AND THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE.
4	M/S GOPAL AGENCY, BALASORE	BALASORE RANGE	AA-112/BA-2016-17(VAT), DT.20.09.2017	326(V)/2017-18, DT.16.09.2019	OVAT	01.04.2012 TO 31.03.2013	STATE	792672	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED. THE CROSS OBJECTION FILED BY THE DEALER IS DISPOSED OF ACCORDINGLY.
5	M/S ORI PLAST LTD., BALASORE	BALASORE RANGE	AA-JCST B/783/2013-14, DT.06.12.2014	102(C ) /2014-15, DT.09.08.2019	CST	01.04.2010 TO 31.03.2012	PARTY	190158	THE APPEAL STANDS ALLOWED ON CONTEST. THE AA IS DIRECTED TO RECOMPUTE THE TAX LIABILITY WITH INTEREST AND RAISE DEMAND THEREAFTER.
6	M/S MAA DURGA STORE, BHADRAK	BALASORE RANGE	AA-31/BD-2016-17(VAT), DT.23.08.2017	251(V)/2017-18, DT.30.08.2019	OVAT	01.04.2013 TO 31.03.2015	PARTY	92094	THE APPEAL FILED BY THE DEALER IS DISMISSED ON CONTEST AND THE ORDER OF LEARNED FAA IS HEREBY CONFIRMED.
7	M/S ASHOKA INDUSTRIAL CORPORATION, KEONJHAR	BARBIL CIRCLE	AA 658 KJB (E) 16-17, DT.23.05.2017	141(ET) OF 2017-18, DT21.09.2019	OET	01.04.2012 TO 31.03.2014	STATE		THE APPEAL BY THE REVENUE IS OF NO MERIT, HENCE DISMISSED.

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8	M/S VENKATESWAR CROP CARE, BARGARH	BARGARH CIRCLE	AA-54/BGH/VAT/2017-18, DT.31.01.2018	122(V) OF 2018, DT.23.09.2019	OVAT	01.04.2011 TO 31.03.2013	PARTY	702258	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE WHOLE ASSESSMENT IS ANNULLED AS NOT MAINTAINABLE IN LAW.
9	M/S SHYAM SUNDAR RICE MILL, BARGARH	BARGARH II CIRCLE, BARGARH	AA SA-II 22 /03-04, DT.05.12.2016	44 OF 2016-17, DT.10.09.2019	OST	2001-02	PARTY	147904	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE FIRST APPELLATE AUTHORITY FOR DISPOSAL AFRESH.
10	M/S SYNDICATE SCRAP PROCESSING, BHUBANESWAR	BHUBANESWAR RANGE	AA(ET)29/2015-16, DT.26.09.2017	140(ET) OF 2017-18, DT.13.09.2019	OET	01.04.2007 TO 30.09.2012	PARTY	612917	THE APPEAL IS ALLOWED ON CONTEST. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH. THE IMPUGNED ORDER IS SET ASIDE ACCORDINGLY.
11	M/S KUNJ ROLLER FLOUR MILLS PVT. LTD., BHUBANESWAR	BHUBANESWAR RANGE	AA.106221722000155, DT.08.09.2017	287(VAT) OF 2017-18, DT.16.09.2019	OVAT	01-04-2013 to 31-03-2015	PARTY	48308	THE APPEAL IS ALLOWED IN PART ON CONTEST. THE MATTER IS REMANDED BACK TO THE ASSESSING AUTHORITY FOR SCRUTINY OF THE DOCUMENTS AND FOR ASSESSMENT AFRESH.
12	M/S AKZO NOBLE INDIA LTD., BHUBANESWAR	BHUBANESWAR RANGE	AA(CST)-10/2017-18, 27.01.2018	29(C )/2018, DT.11.09.2019	CST	01.04.2014 TO 31.03.2015	PARTY	131090	THE APPEAL IS ALLOWED ON CONTEST. THE ORDER PASSED BY TH E LEARNED FAA IS HEREBY SET ASIDE. DEMAND BE RAISED AND CROSS OBJECTION FILED BY THE STATE IS DISPOSED OF ACCORDINGLY.
13	M/S EASTERN ENTERPRISERS, BHUBANESWAR	BHUBANESWAR RANGE	AA-106221622000146/ BH-II/16-17, DT.18.12.2017	29(VAT) OF 2018, DT.10.09.2019	OVAT	01.04.2013 TO 31.03.2015	PARTY	205518	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH.
14	M/S DALEMA, BHUBANESWAR	BHUBANESWAR RANGE	AA.001/VAT/BH-II/2017-18, DT.28.12.2017	51(V) OF 2018, DT.10.09.2019	OVAT	17.10.2012 TO 23.11.2012	STATE	309692	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE.
15	M/S DIAMOND ENGINEERING, BHUBANESWAR	BHUBANESWAR RANGE	AA.108221722000117(OET), DT.28.02.2018	66(ET) OF 2018, DT.07.09.2019	OET	01.04.2013 TO 31.03.2015	PARTY	1603065	THE APPEAL IS ALLOWED. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH SIMULTANEOUSLY WITH THE REMAND ASSESSMENT UNDER

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16	M/S KRISHNA ASSOCIATES, BHUBANESWAR	BHUBANESWAR RANGE	AA(VAT)-27/2015-16, DT.30.01.2018	74(V) OF 2018, DT.27.08.2019	OVAT	01.04.2011 TO 28.02.2013	PARTY	4265628	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ESCAPED ASESSMENT AFRESH
17	M/S ICOMM TELE LIMITED, BHUBANESWAR	BHUBANESWAR RANGE	AA-107221622000214/ CST/BH-I, DT.12.05.2017, AA-JCST/JR/145/2014-15, DT.20.07.2017	115(C ) OF 2017-18 & 59(C ) OF 2017-18, DT.28.08.2019	CST	01.04.2010 TO 31.03.2014	BOTH	548164	THE APPEAL AND THE CROSS APPEAL BOTH ARE DISMISSED ON CONTEST AGAINST EACH OTHER AS OF NO MERIT. THE IMPUGNED ORDER IS CONFIRMED HEREBY.
18	M/S NEURONE FORMS PRIVATE LIMITED, BHUBANESWAR	BHUBANESWAR RANGE	AA/106221622000022/OVAT/BH-I, DT.16.05.2017	182(V) /2017-18, DT.28.08.2019	OVAT	01.04.2012 TO 31.03.2014	STATE	233838	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER PASSED BY THE LEARNED FAA IS CONFIRMED.
19	M/S BHAGYALAXMI STORE, CUTTACK	CUTTACK I RANGE	AA-(VAT)63/CUIE/2013-14, DT.07.06.2014	173(VAT) OF 2014-15, DT.10.09.2019	OVAT	01.04.2007 TO 31.03.2012	PARTY	245,764	THE APPEAL IS ALLOWED IN PART ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMANDED BACK TO THE FIRST APPELLATE AUTHORITY FOR DISPOSAL AFRESH.
20	M/S JAGANNATH PROCESS PVT. LTD., CUTTACK	CUTTACK I RANGE	AA-379/CUIW/2004-05, DT.06.06.2005	1037 OF 2005-06, DT.31.08.2019	OST	2002-03	PARTY	19435	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE TAX LIABILITY IS DELETED.
21	M/S GOVIND DAL MILL, CUTTACK	CUTTACK I RANGE	AA-(C )15/CUIE/2012-13, DT.16.07.2013	102(C ) OF 2013-14, DT.07.09.2019	CST	01.04.2010 TO 31.03.2011	STATE	9278	THE APPEAL IS DISMISSED AS OF NO MERIT.
22	M/S PATRA ENTERPRISERS, CUTTACK	CUTTACK I RANGE	AA-106121612000090, DT.24.12.2016	420(V) OF 2016-17, DT.10.09.2019	OVAT	01.04.2012 TO 31.03.2014	PARTY	188342	THE APPEAL IS ALLOWED. THE ASSESSMENT ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE FIRST APPELLATE AUTHORITY FOR ASSESSMENT AFRESH.
23	M/S ARVIND TECHNO ENGINEERS(P) LTD., CUTTACK	CUTTACK II RANGE	AA/19/OVAT/CUII/2016-17/ 106131613000066, DT.07.06.2017	218(V) OF 2017-18, DT.16.09.2019	OVAT	01.04.2012 TO 31.03.2015	STATE	1204849	THE APPEAL IS DISMISSED ON CONTEST AS OF NO MERIT. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.

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24	M/S NAVIN AGRO INDUSTRIES, CUTTACK	CUTTACK II RANGE	AA 125(V)/JCST/CUII/2010-11, DT.26.07.2017	16(V) OF 2018, DT.28.08.2019	OVAT	01.03.2008 TO 31.03.2009	PARTY	66352	THE APPEAL IS ALLOWED IN PART. THE IMPUGNED ORDER IS SET ASIDE.
25	M/S SSCA FUELS PVT. LTD., CUTTACK	CUTTACK II RANGE	AA/CUII/JCST/609/2012-13, DT.14.03.2018	26(C)/2018, DT.31.08.2019	CST	01.04.2006 TO 30.09.2011	STATE	557133	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER OF LEARNED FAA IS HEREBY CONFIRMED. CROSS OBJECTION FILED BY THE DEALER IS DISPOSED OF ACCORDINGLY.
26	M/S BAKLIWAL ENTERPRISERS (P) LTD., CUTTACK	CUTTACK II RANGE	AA/50/OVAT/CUII/2016-17, DT.09.11.2017	91(V) OF 2018, DT.28.08.2019	OVAT	01.01.2008 TO 31.10.2009	PARTY	REDUCED TO 345608	THE APPEAL IS DISMISSED.
27	M/S DURGA TRADERS, GANJAM	GANJAM RANGE	AAC-14/2016-17,, DT.15.02.2017	117(C)/2017-18, DT.19.09.2019	CST	01.04.2014 TO 30.06.2014	STATE	10093	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED. THE CROSS OBJECTION FILED BY THE DEALER IS DISPOSED OF ACCORDINGLY.
28	M/S ELORA SYNDICATE, GANJAM	GANJAM RANGE	AAE.03/2013-14, 29.12.2014	221(ET) OF 2014-15, DT.17.09.2019	OET	01.04.2012 TO 31.08.2012	PARTY	32918	THE APPEAL IS DISMISSED AS OF NO MERIT.
29	M/S MAHALAXMI JEWELLERS, GANJAM	GANJAM RANGE	AA(V)67/2012-13, DT.24.12.2014	97(V) OF 2015-16, DT.17.09.2019	OVAT	29.03.2009 TO 31.03.2011	PARTY	184716	THE APPEAL IS ALLOWED IN PART. THE DEALER IS REQUIRED TO PAY TAX OF RS.92,358.00. THE PENALTY IS DELETED. THE IMPUGNED ORDER IS MODIFIED TO THE EXTENT OF DELETION OF PENALTY. DEMAND BE RAISED ACCORDINGLY.
30	M/S RADHA MADHAB ELECTRONICS, GANJAM	GANJAM RANGE	AAE.32/2012-13, 25.06.2013	104(ET) OF 2013-14, DT.16.09.2019	OET	01.04.2005 TO 30.11.2009	STATE	5862	THE APPEAL IS DISMISSED AS OF NO MERIT WITHOUT CONTEST.
31	M/S E. JOGENDRA PATRO & SONS, GANJAM	GANJAM RANGE	AAE.100/2003-04, DT.18.06.2004	131(ET)/2004-05, DT.07.09.2019	OET	2002-03	STATE	200	THE APPEAL REFERRED BY THE STATE APPELLANT IS ALLOWED ON MERIT AND THE IMPUGNED ORDER PASSED BY THE LEARNED FAA IS HEREBY SET-ASIDE.

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32	M/S KASHVI POWER AND STEEL PVT. LTD., KEONJHAR	JAJPUR RANGE	AA.520 KJ(ET) 16-17, DT.31.03.2017	56(ET) OF 2017-18, DT.17.09.2019	OET	01.04.2011 TO 31.03.2012	STATE	96639	THE APPEAL IS DISMISSED AS OF NO MERIT.
33	M/S STEMCOR INDIA PVT. LTD., CUTTACK	JAJPUR RANGE	AA 638 KJB(C)/16-17, DT.28.07.2017	110(C) / 2017-18, DT.07.09.2019	CST	01.04.2012 TO 31.03.2014	STATE	182741	THE APPEAL IS DISMISSED AS OF NO MERIT
34	M/S B.C. MOHANTY & SONS PVT. LTD., JAJPUR	JAJPUR RANGE	AA/JCST/750/2013-14, DT.07.11.2017	4(ET) OF 2018, DT.10.09.2019	OET	01.04.2009 TO 31.04.2010	PARTY	244227	THE APPEAL IS ALLOWED. THE ORDER OF THE ASSESSING AUTHORITY IS SET ASIDE.
35	M/S RAHAS BIHARI DAS, KEONJHAR	JAJPUR RANGE	AA.661 KJB(C)16-17, DT.30.11.2017	32(C) OF 2018 & 25(C) OF 2018, DT.13.09.2019	CST	01.04.2012 TO 31.03.2014	BOTH		THE APPEAL BY THE DEALER IS ALLOWED IN PART TO THE EXTENT OF ACCEPTANCE OF STATUTORY DECLARATION FORM AND RE-CALCULATION OF TAX LIABILITY WITH DEMAND TO BE RAISED AFRESH
36	M/S B.C. MOHANTY & SONS PVT. LTD., JAJPUR	JAJPUR RANGE	AA/JCST/752/2013-14, DT.07.11.2017	12(V) OF 2018, DT.10.09.2019	OVAT	01.04.2009 TO 31.04.2010	PARTY	297324	THE APPEAL IS ALLOWED ON CONTEST. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH. THE IMPUGNED ORDER IS SET ASIDE ACCORDINGLY.
37	M/S B.C. MOHANTY & SONS PVT. LTD., JAJPUR	JAJPUR RANGE	AA/JCST/751/2013-14, DT.09.11.2017	8(ET) OF 2018, DT.31.08.2019	OET	01.04.2010 TO 31.03.2011	PARTY	692257	THE APPEAL IS ALLOWED. THE ORDER OF THE ASSESSING AUTHORITY IS SET ASIDE.
38	M/S B.C. MOHANTY & SONS PVT. LTD., JAJPUR	JAJPUR RANGE	AA/JCST/753/2013-14, DT.09.11.2017	15(V) OF 2018, DT.31.08.2019	OVAT	01.04.2010 TO 31.03.2011	PARTY	1184419	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE.
39	M/S TRINATH ENGINEERS, KHURDA	PURI RANGE	AA-106111711000047, DT.30.12.2017	57(V) OF 2018, DT.28.08.2019	OVAT	01.07.2011 TO 31.03.2014	STATE	REFUND OF 4644349	THE APPEAL STANDS DISMISSED ON CONTEST.

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40	M/S SHYAM SUNDAR RICE MILL, BARGARH	SAMBALPUR RANGE	AA 30/SA-II /2005-06, DT.05.12.2016	110(C ) OF 2016-17, DT.10.09.2019	CST	06/2005 & 9/2005	PARTY	319623	THE APPEAL BE AND THE SAME IS ALLOWED ON CONTEST. THE IMPUGNED ORDER UNDER CHALLENGE IS SET ASIDE. THE CASE IS REMANDED TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH.
41	M/S BHUSAN POWER & STEELS LTD., SAMBALPUR	SAMBALPUR RANGE	AA-SA-18/(V)15-16, DT.31.08.2017	293(V) OF 2017-18, DT.28.08.2019	OVAT	01.04.2012 TO 31.03.2014	PARTY	1965288	THE APPEAL IS ALLOWED IN PART. THE IMPUGNED ORDER IS MODIFIED TO THE EXTENT THAT, THE DEALER IS LIABLE TO PAY THE BALANCE TAX DUES, WHEREAS THE INTEREST AND PENALTY AS LEVIED IS DELETED HEREBY. THE
42	M/S SATYANAND PRADHAN, SUNDARGARH	SAMBALPUR RANGE	AA.35/JSG/VAT/11-12, DT.31.10.2011	54(V)/2013-14, DT.31.08.2019	OVAT	01.04.2010 TO 30.06.2010	PARTY	10000	THE APPEAL FILED BY THE DEALER IS DISMISSED ON CONTEST AND THE ORDER OF LEARNED FAA IS CONFIRMED. CROSS OBJECTION IS DISPOSED OF ACORDINGLY.
43	M/S SATYANAND PRADHAN, SUNDARGARH	SAMBALPUR RANGE	AA.36/JSG/VAT/11-12, DT.31.10.2011	52(V)/2013-14, DT.31.08.2019	OVAT	01.07.2010 TO 31.03.2011	PARTY	10000	THE APPEAL FILED BY THE DEALER IS DISMISSED ON CONTEST AND THE ORDER OF LEARNED FAA IS CONFIRMED. CROSS OBJECTION IS DISPOSED OF ACORDINGLY.
44	M/S SATYANAND PRADHAN, SUNDARGARH	SAMBALPUR RANGE	AA.37/JSG/VAT/11-12, DT.31.10.2011	51(V)/2013-14, DT.31.08.2019	OVAT	01.07.2009 TO 30.09.2009	PARTY	10000	THE APPEAL FILED BY THE DEALER IS DISMISSED ON CONTEST AND THE ORDER OF LEARNED FAA IS CONFIRMED. CROSS OBJECTION IS DISPOSED OF ACORDINGLY.
45	M/S SATYANAND PRADHAN, SUNDARGARH	SAMBALPUR RANGE	AA.38/JSG/VAT/11-12, DT.31.10.2011	53(V)/2013-14, DT.31.08.2019	OVAT	01.10.2009 TO 31.12.2009	PARTY	8500	THE APPEAL FILED BY THE DEALER IS DISMISSED ON CONTEST AND THE ORDER OF LEARNED FAA IS CONFIRMED. CROSS OBJECTION IS DISPOSED OF ACORDINGLY.
46	M/S TRL KROSAKI REFRACTORIES LTD., JHARSUGUDA	SAMBALPUR RANGE	AA-107101610000087/16-17, 31.10.2017	1(C ) OF 2018, DT.28.08.2019	CST	01.04.2012 TO 31.03.2014	PARTY	16603453	THE APPEAL BY THE DEALER IS ALLOWED IN PART. THE DEALER IS NOT LIABLE TO PAY PENALTY U/R 12(3)(g) OF THE CST(O) RULES AS IMPOSED.
47	M/S SHARDA ENTERPRISES, ROURKELA	SUNDARGARH RANGE	AA V 28 OF 2016-17, DT.31.05.2017	202(V) OF 2017-18, DT.23.09.2019	OVAT	01.04.2010 TO 31.03.2015	STATE	54522	THE APPEAL BY THE STATE IS ALLOWED IN PART.

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48	M/S TECHNOMILLENIUM PLASTIC PVT. LTD., ROURKELA	SUNDARGARH RANGE	AA V 60 OF 2015-16, DT.30.06.2017	223(V) OF 2017-18 & 228(V) OF 2017- 18, DT.28.8.2019	OVAT	01.04.2009 TO 31.05.2013	STATE	928035	THE APPEAL IS ALLOWED IN PART. THE DEALER IS LIABLE TO PAY TAX OF RS. 3,09,345.00, PENALTY OF RS.3,09,345.00 I.E CALCULATED AT ONE TIME OF TAX DUE. THUS THE TOTAL DEMAND AGAINST THE DEALER BE RAISED AT